

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Middlebury Community Schools (2275)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	
Student Academic Achievement									
	11050 Regular Programs; Full Day Kindergarten		\$0	\$13,940	\$58,981	\$53,512	n/a	284%	-9%
	11100 Regular Programs; Elementary	\$3,659,159	\$4,874,377	\$5,248,623	\$6,237,494	70%	28%	19%	
	11200 Regular Programs; Middle/Junior High	\$1,598,947	\$2,383,760	\$2,389,634	\$2,869,005	79%	20%	20%	
	11300 Regular Programs; High School	\$1,958,789	\$2,827,697	\$2,794,535	\$3,320,356	70%	17%	19%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$96,517	n/a	n/a	n/a	
	11590 Other Vocational Education Programs	\$17,792	\$62	\$0	\$0	-100%	-100%	n/a	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$20,100	\$28,243	\$90,869	\$52,750	162%	87%	-42%	
	11630 Regular Programs; Alternative Education Programs; High School	\$42,520	\$0	\$0	\$26,235	-38%	n/a	n/a	
	11920 Other Regular Programs; Project 4R	\$62,125	\$0	\$0	\$0	-100%	n/a	n/a	
	12100 2007 Account Code - Gifted and Talented	\$58,076	\$29,932	\$34,690	\$16,262	-72%	-46%	-53%	
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$14,904	n/a	n/a	n/a	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$56,185	\$124,790	\$89,206	n/a	59%	-29%	
	12210 Mental Disabilities; Mild Mental Disabilities	\$546,034	\$937,868	\$942,294	\$1,146,017	110%	22%	22%	
	12350 Physical Impairment; Homebound	\$0	\$0	\$0	\$7,702	n/a	n/a	n/a	
	12520 Culturally Different; Compensatory	\$28,179	\$25,802	\$36,422	\$23,159	-18%	-10%	-36%	
	12710 Equal Opportunity At Risk	\$115,594	\$14,312	\$28,634	\$34,114	-70%	138%	19%	
	12810 Special Education Preschool	\$120,930	\$151,796	\$166,201	\$167,972	39%	11%	1%	
	12900 Other Special Programs	\$0	\$17,870	\$23,708	\$53,311	n/a	198%	125%	
	14200 Summer School Programs; Middle/Junior High School	-\$9,212	\$0	\$0	\$0	n/a	n/a	n/a	
	14300 Summer School Programs; High School	\$3,344	\$0	\$0	\$0	-100%	n/a	n/a	
	15100 Enrichment Programs; Non-Credit	\$119,630	\$46,593	\$17,457	\$917	-99%	-98%	-95%	
	16100 Remediation Testing	\$87,765	\$9,585	\$46,873	\$35,279	-60%	268%	-25%	
	16200 Preventive Remediation	\$26,720	\$23,144	\$32,337	\$44,322	66%	92%	37%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$6,734	\$2,672	\$15,487	\$10,593	57%	296%	-32%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$133,753	\$284,089	\$279,822	\$232,577	74%	-18%	-17%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$445,695	\$939,632	\$748,147	\$1,372,434	208%	46%	83%	
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$21,644	\$51,340	\$57,800	n/a	167%	13%	
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$1,144	\$2,112	n/a	n/a	85%	
	22220 Library/Media Services; School Library	\$329,562	\$311,331	\$313,437	\$357,596	9%	15%	14%	
	22230 Library/Media Services; Audiovisual	\$17,552	\$27,487	\$17,315	\$24,033	37%	-13%	39%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$35,808	\$3,234	\$3,775	\$2,260	-94%	-30%	-40%	
	22400 Academic Student Assessment	\$0	\$0	\$0	\$5,000	n/a	n/a	n/a	
	24100 Office of The Principal	\$1,028,090	\$1,222,644	\$1,295,782	\$1,525,924	48%	25%	18%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$208,951	\$294,761	\$192,167	\$102,809	-51%	-65%	-47%	
	26497 2007 Account Code - Teachers Retirement Fund	\$365,030	\$729,057	\$795,057	\$300,575	-18%	-59%	-62%	
Student Academic Achievement Total		\$11,027,668	\$15,277,717	\$15,749,518	\$18,282,746	66%	20%	16%	
Student Instructional Support									
	21220 Guidance Services; Counseling Services	\$237,430	\$464,110	\$508,859	\$610,957	157%	32%	20%	
	21230 Guidance Services; Appraisal Services	\$0	\$0	\$0	\$4,106	n/a	n/a	n/a	
	21240 Guidance Services; Information Services	\$5,061	\$0	\$0	\$4,916	-3%	n/a	n/a	
	21340 Health Services; Nurse Services	\$74,174	\$159,086	\$157,744	\$207,860	180%	31%	32%	
	21390 Health Services; Other Health Services	\$8,273	\$7,080	\$3,614	\$2,030	-75%	-71%	-44%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$68,079	\$141,502	\$124,612	\$137,552	102%	-3%	10%	
	22130 Improvement of Instruction; Instructional Staff Training	\$20,900	\$0	\$4,373	\$226	-99%	n/a	-95%	
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$10,259	n/a	n/a	n/a	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$39,766	n/a	n/a	n/a	
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$119,586	n/a	n/a	n/a	
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$93,629	n/a	n/a	n/a	
	23110 Board of Education; Service Area Direction	\$16,832	\$19,374	\$15,303	\$17,075	1%	-12%	12%	
	23190 Board of Education; Other Governing Body Services	-\$519	\$0	\$0	\$0	n/a	n/a	n/a	
	23210 Executive Administration; Office of The Superintendent	\$362,967	\$456,779	\$481,979	\$406,890	12%	-11%	-16%	
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$26,271	n/a	n/a	n/a	
	25750 Personnel Services; Health Services	\$1,843	\$3,847	\$3,199	\$1,610	-13%	-58%	-50%	
Student Instructional Support Total		\$795,041	\$1,251,778	\$1,299,683	\$1,682,735	112%	34%	29%	

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Overhead and Operational								
	23150 Board of Education; Legal Services	\$29,813	\$72,914	\$78,207	\$87,546	194%	20%	12%
	23160 Board of Education; Promotion Expenses	\$2,229	\$4,241	\$2,847	\$5,711	156%	35%	101%
	25110 Fiscal Services; Office of The Business Manager	\$2,931	\$9,321	\$51,437	\$103,639	> 500%	> 500%	101%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$10,066	\$155	\$28,043	n/a	179%	> 500%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$28,128	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$0	\$0	\$695	\$0	n/a	n/a	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$10,067	\$1,631	\$2,387	\$368	-96%	-77%	-85%
	25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$0	\$92	n/a	n/a	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$30	\$834	n/a	n/a	> 500%
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$0	\$18	n/a	n/a	n/a
	25910 Judgments	\$75,031	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$927,434	\$2,671,525	\$2,558,887	\$1,023,090	10%	-62%	-60%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$23,500	\$30,084	\$31,442	\$15,571	-34%	-48%	-50%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,742,964	\$2,115,561	\$2,294,359	\$2,478,671	42%	17%	8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$7,085	\$8,924	\$12,099	\$5,947	-16%	-33%	-51%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$129,194	\$419,677	\$489,835	\$299,495	132%	-29%	-39%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$43,863	\$20,501	\$14,024	\$17,814	-59%	-13%	27%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$7,820	n/a	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$64,215	\$125,998	\$119,543	\$1,622,372	> 500%	> 500%	> 500%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$963	\$2,345	\$5,340	\$32,675	> 500%	> 500%	> 500%
	27010 Student Transportation; Service Area Direction	\$31,159	\$101,412	\$100,066	\$151,658	387%	50%	52%
	27100 Student Transportation; Vehicle Operation	\$496,904	\$749,244	\$795,275	\$913,125	84%	22%	15%
	27200 Student Transportation; Monitoring Services	\$31,361	\$46,213	\$55,390	\$79,366	153%	72%	43%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$209,857	\$407,599	\$434,120	\$515,981	146%	27%	19%
	27400 Student Transportation; Purchase of School Buses	\$217,291	\$295,496	\$390,652	\$398,512	83%	35%	2%
	27500 Student Transportation; Insurance on Buses	\$32,857	\$49,601	\$39,440	\$27,938	-15%	-44%	-29%
	27900 Student Transportation; Other Student Transportation Services	\$27,613	\$60,596	\$60,926	\$68,764	149%	13%	13%
	27910 Student Transportation; Bus Driver Training	\$0	\$3,556	\$1,287	\$600	n/a	-83%	-53%
	31100 Food Services Operations; Service Area Direction	\$109,075	\$161,639	\$148,582	\$145,945	34%	-10%	-2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$194,615	\$307,577	\$347,059	\$479,717	146%	56%	38%
	31400 Food Services Operations; Food Purchases	\$353,321	\$547,159	\$604,769	\$685,186	94%	25%	13%
	31900 Other Food Services	\$10,825	\$32,005	\$33,952	\$17,403	61%	-46%	-49%
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$1,960	n/a	n/a	n/a
	33200 Community Recreation	\$7,304	\$8,942	\$7,113	\$8,304	14%	-7%	17%
	33400 Athletic Coaches	\$158,818	\$219,974	\$285,585	\$501,334	216%	128%	76%
	33990 Other Community Services; Other	\$3,656	\$2,201	\$1,030	\$960	-74%	-56%	-7%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$187,940	\$438,726	\$400,885	\$533,975	184%	22%	33%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$46,055	\$58,655	\$36,735	\$111,938	143%	91%	205%
Overhead and Operational Total		\$5,177,938	\$8,983,383	\$9,404,154	\$10,400,500	101%	16%	11%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$2,367,816	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$108,995	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$20,351	\$1,059,921	\$0	\$0	-100%	-100%	n/a
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$8,900	\$0	\$0	n/a	-100%	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$297,432	\$710,964	\$684,356	n/a	130%	-4%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$3,255	\$71,678	\$14,740	n/a	353%	-79%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$6,029	\$9,028	\$25,058	\$0	-100%	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$226,657	\$675,915	\$388,871	\$265,396	17%	-61%	-32%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$20,780	\$38,983	\$35,817	\$40,971	97%	5%	14%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,155,615	\$1,162,564	\$1,073,479	n/a	-7%	-8%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$96,533	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,271,465	\$2,746,308	\$3,160,660	\$3,146,900	39%	15%	0%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$417,978	\$0	\$1,668,683	n/a	299%	n/a
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$191,245	\$449,978	n/a	n/a	135%
	54200 2007 Account Code - Common School Fund	\$285,953	\$226,859	\$226,829	\$101,592	-64%	-55%	-55%

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	54200 Common School Fund; Principal	\$0	\$0	\$0	\$99,675	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$4,809	\$6,500	\$4,500	\$2,000	-58%	-69%	-56%
Nonoperational Total		\$5,312,855	\$6,646,693	\$5,978,186	\$7,644,303	44%	15%	28%
prorated								
	26491 2007 Account Code - PERF	\$252,324	\$378,657	\$405,242	\$200,918	-20%	-47%	-50%
	26492 2007 Account Code - Social Security	\$852,363	\$1,197,370	\$1,252,570	\$498,198	-42%	-58%	-60%
	26493 2007 Account Code - Workmen's Compensation	\$42,333	\$93,140	\$96,496	\$62,691	48%	-33%	-35%
	26494 2007 Account Code - Group Insurance	\$755,420	\$1,906,410	\$2,047,006	\$1,103,878	46%	-42%	-46%
	26496 2007 Account Code - Unemployment Compensation	\$239	\$9,226	\$16,414	\$6,978	> 500%	-24%	-57%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$64,754	\$279,090	\$331,437	\$150,462	132%	-46%	-55%
prorated Total		\$1,967,433	\$3,863,892	\$4,149,165	\$2,023,125	3%	-48%	-51%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$12,559,034	\$18,240,477	\$18,878,867	\$19,718,935	57%	8%	4%	51.7%	50.6%	51.6%	49.3%
Student Instructional Support	\$898,978	\$1,489,146	\$1,558,197	\$1,820,467	103%	22%	17%	3.7%	4.1%	4.3%	4.5%
Overhead and Operational	\$5,510,068	\$9,647,149	\$10,165,456	\$10,849,704	97%	12%	7%	22.7%	26.8%	27.8%	27.1%
Nonoperational	\$5,312,855	\$6,646,693	\$5,978,186	\$7,644,303	44%	15%	28%	21.9%	18.5%	16.3%	19.1%
Grand Total	\$24,280,934	\$36,023,465	\$36,580,706	\$40,033,408	65%	11%	9%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	55.4%	54.8%	55.9%	53.8%